

**Read this information first**

- See instructions and example before you begin.
- Keep your completed worksheet with your books and records.

Step 1: Figure the number of taxable kilowatt-hours (kwh)

- a** Write the total number of kilowatt-hours distributed. **a** _____
- b** Write your deductions (only tax-exempt kilowatt-hours you included on Line a.)
- 1** Kilowatt-hours distributed in interstate commerce **b1** _____
- 2** Kilowatt-hours to be rebilled **b2** _____
- 3** Other: Description Kilowatt-hours
- | | |
|-------|-------|
| _____ | _____ |
| _____ | _____ |
| _____ | _____ |
- Total "other" deductions: **b3** _____
- c** Add Lines **b1**, **b2**, and **b3**. This amount is your total deduction. **c** _____
- d** Subtract Line **c** from Line **a**. This is the number of taxable kilowatt-hours distributed. **d** _____

Step 2: Figure the tax due

- e** For the first 2,000 kwh distributed, multiply the number of kwh by .33¢ (.0033). **e** _____
- f** For the next 48,000 kwh distributed, multiply the number of kwh by .319¢ (.00319). **f** _____
- g** For the next 50,000 kwh distributed, multiply the number of kwh by .303¢ (.00303). **g** _____
- h** For the next 400,000 kwh distributed, multiply the number of kwh by .297¢ (.00297). **h** _____
- i** For the next 500,000 kwh distributed, multiply the number of kwh by .286¢ (.00286). **i** _____
- j** For the next 2 million kwh distributed, multiply the number of kwh by .27¢ (.0027). **j** _____
- k** For the next 2 million kwh distributed, multiply the number of kwh by .254¢ (.00254). **k** _____
- l** For the next 5 million kwh distributed, multiply the number of kwh by .233¢ (.00233). **l** _____
- m** For the next 10 million kwh distributed, multiply the number of kwh by .207¢ (.00207). **m** _____
- n** For the number of kilowatt-hours distributed in excess of 20 million, multiply the number of kilowatt-hours by .202¢ (.00202). **n** _____
- o** Add Lines **e** through **n**. This is the tax due. Write the result here and on Step 4, Line 20. **o** _____

Worksheet B**Read this information first**

- You must complete Worksheet B if you are a self-assessing purchaser (*i.e.*, you purchase electricity for nonresidential use and are registered to pay the Electricity Excise Tax directly to us).
- Keep your completed worksheet with your books and records.

Step 1: Total purchase price

This is the amount you were billed for electricity distributed, supplied, furnished, sold, transmitted, or delivered to you during this reporting period:

a _____

Step 2: Deductions

For each deduction you take, you must describe the deduction and write the total cost. If you are taking a deduction for a Department of Commerce and Community Affairs-certified enterprise zone business, write the business' name under "Description."

| Description | Costs |
|-------------------|-------|
| _____ | _____ |
| _____ | _____ |
| _____ | _____ |
| _____ | _____ |
| Total deductions: | |

b _____

Step 3: Subtract Step 2, Line b from Step 1, Line a.

c _____

Step 4: Tax due

Multiply Step 3 by 5.1% (.051). Write the result here and on Form RPU-13, Step 4, Line 20.

d _____